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From:

Sent: Tuesday, April 06, 2010 2:54 PM

To:

Cc:

Subject: RE: FICA Protective Claims - Severance Pay -

[Just heard back from my contact. Modified your statement as follows](#)

Recently, the District Court for the Western District of Michigan issued an opinion in Quality Stores, Inc., et al. v. United States - 2010 WL 679136 (W.D.Mich. Feb 23, 2010) that certain severance payments were excluded from FICA tax. The district court's opinion runs counter to the Federal Circuit Court of Appeal's 2008 decision in CSX Corp. v. United States that held that severance payments are subject to FICA tax unless they meet the narrow administrative exclusion for SUB-pay in Rev. Rul. 90-72. [REDACTED]

[REDACTED]. The decision is not binding precedent.